

TENNESSEE STATE BOARD OF EQUALIZATION

In the matter of:

HAMILTON COMMUNITY CHURCH)	
Dist. 2, Map 149K, Group C, Parcel 32)	Hamilton
Claim of exemption)	County

FINAL DECISION AND ORDER

Statement of the case

On June 21 2007, the Board entered an order resolving a legal question certified from the Assessment Appeals Commission, and remanding to the Commission a question regarding the exempt or nonexempt status of three acres of the total of eighteen acres claimed as exempt. The initial decision and order of the administrative judge recommended exemption be denied for this portion because it was not in use at the time of the application or hearing. Neither the Assessment Appeals Commission nor the Board reached this question because no additional proof was presented to them, but the issue was remanded for further proceedings as appropriate. The applicant through counsel has informed the Board that it seeks no further hearing, and accordingly this final decision and order is entered resolving all issues in the case.

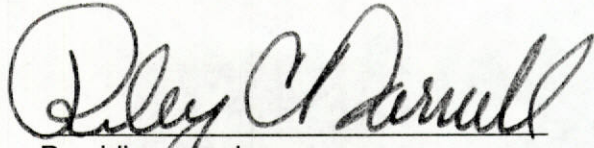
Findings of fact and conclusions of law

The findings and fact and conclusions of law stated in our order of June 21, 2007 are incorporated herein by reference, and the findings and conclusions stated in the initial decision and order of the administrative judge are adopted by the Board in regard to the aforementioned three acres.

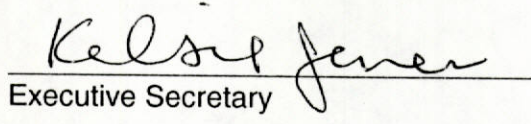
ORDER

It is therefore ORDERED, that the decision of the administrative judge is reversed and exemption is granted as to the fifteen acres and structures found to be used for religious purposes. The initial decision and order of the administrative judge is affirmed and exemption denied as to the remaining three acres determined to be unused. Pursuant to the Uniform Administrative Procedures Act, the parties are advised of their further remedies which may be available by petition filed as follows: a) reconsideration (file within 15 days); b) judicial review (file in Chancery Court within 60 days from the date of the final assessment certificate issued subsequent to this order). Requests for stay of effectiveness will not be accepted.

DATED: April 16, 2008


Presiding member

ATTEST:


Executive Secretary

cc: Mr. Carter J. Lynch, Esq.
Mr. Bill Bennett, Assessor